App. F 12-A

1926

File No. 110-26

Previous References (ml)

Serial Nos. 2

Later References

Pa permanent

General and Revenue Secretariat.

Serial Nos.

Part B for Decr 26

SUBJECT

Resolution re the abolition of Education Cess on Devadaya & Dharmadaya lands to be moved in the Leg. Council by Mr M Ramachandra Rao

Recorded

151.127

23 N6

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

Office of the Secretary, Legislative Council,

Bangalore, dated the 24th November 1926.

No. 2773-8/L&S

2229-26

Official Memorandum.

Nos 16, 19, 20 21, 25, 29, 32, 36, 37 & 38

The accompanying resolutions proposed to be moved at the ensuing meeting of the Legislative Council, provisionally admitted, are forwarded with compliments to the Secretary to Government, Local Legislative Depts. for needful action.

By Order,

Secretary
Legislative Council, in charge

Resolutions No 2 & 32 passed on 15 Dec 26. The others are taken here

Dept Secretary & Chief

2

Resolution No. [illegible]

Ref 110-26-2

"This council recommends to the Government of His Highness the Maharaja that Forfeiture and Education cesses levied on Devadaya and Dharmadaya lands be abolished throughout the State by executive orders or necessary legislation."

Lever -- IF L. Commissioner See.

[illegible]

Sub Local Cess is known such cess. The Edu & Pb. Cesses are taxes levied for his benefit of his residents of a particular area & this does not seem to be any reason to exempt these lands from these taxes.

It may perhaps be designated from a draining point of view that the cesses referred to are waived this leads to local cess also being waived as the Regln says that the cesses shall be recovered on all the items of revenue on which local cess is levied. Either the local cess has to be waived or the Regln amended (Ptd). Perhaps may be worth consulting Legal Dept.

LF 11/26

General and Revenue Secretariat

File No 110 of 192

Serial No.

Chief Secy
with Compliments

29.11
29.11.26

Before writing on the case I shall be obliged if the L.R. Secy kindly states whether he agrees with the statements in the file & whether the cases do not fall to the Res Dept — the Res Secy is not concerned but I see no reason to extend the principle of freedom from taxation in regard to cases even though the funds are entirely devoted for charitable purposes

1/12/26

As a general rule the local investments are not based on any principle whenever funds are required for carrying on the administration of a country or for the defence etc the taxes are levied

In the present case Railway & Education cesses are levied on Devadaya or Dharmadaya lands

Under the B^d Regulation (Sec 68), Railway cess that is levied should be utilised solely in the construction of Tramways & Railways or for prosecuting the payment of interest

General and Revenue Secretariat

File No. 110 of 1926

Serial No.

It is hoped for facilitating the opening up of the country

Education cess to be levied should be utilised solely for purposes of education (vide Dr)

It cannot be denied that the cesses are utilised for purposes of benefitting the people either directly or indirectly

In the case of an idol to whom Devadaya or Dharmadaya grants are made, the idol as a private person may indeed derive the benefit contemplated from the opening up the Railway or from the spread of education among the masses

In this view it may perhaps be contended that there is no justification for the levy of these cesses on Devadaya lands

Chief Sec'y
with Comp'ts

3/12

If the above view is correct the resolution has to be accepted There is however no evidence that exemption can be claimed of the cess as does not directly or indirectly benefit the temple. In such cases a trustee may demand to benefit directly or indirectly from the extra cess but he will have to pay it all the same if he does not. I think the resolution should be approved

3/12

5683
3/12

General and Revenue Secretariat

File No. 112/2-29/1 of 1926

Serial No.

The L L Seal has held quite an inconsistent view with the above view of his in another Revenue file in which he held that an act to be made a Khateda, all that it was pointed out that Khatedars are liable to arrest! of How one I think right view of L L Seal in arrest

The principle adopted legislature is to exempt no one from these cases; if exemptions are once granted there will be no end to them. The Imams are granted with the proviso that they are liable to arrest.

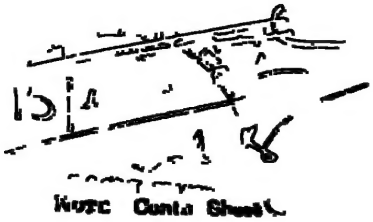
The Broch has to be opened Clear Submission to Dewan

4/12/26

Dewan

Do remember that as the made a Khateda [illegible] is not liable to arrest, its difficult to move onto.

DEWAN'S OFFICE.
Received on
6. DEC. 1926
No. 4052



NOTE Contd Sheet